

**Exempt**  
**COFRS ACCOUNTING MODEL**  
**INTERNAL SERVICES CENTER (ISC) ACTIVITY**  
**internal customers**

**KX**

*Used to record sale of services or product by an Internal Service Center to internal (institutional) customers. Please see Model L for how to record ISC sales to external customers.  
This presentation must be achieved, minimally, each quarter if material.*

*Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)*

Example: Record the History Department's purchase of a brochure (design and production) from the College Print Shop.									
COFRS JOURNAL ENTRY CODING									
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR	
CHARGED ACTIVITY = EXPENDITURE ENTRY									
1	Defaulted Bank Code Auxiliary Self-Funded Enterprises - Exempt TABOR Exempt Enterprises E&G* Expenditures Other Purchases Services	N/A	320/GXX	NAP	11XX	22	2820	\$500	
2	Defaulted Bank Code Auxiliary Self-Funded Enterprises - Exempt Not used with Balance Sheet Accounts Asset Operating Cash	1001	320/GXX	XXX	XXX	01	1100		\$500
BILLING ACTIVITY = REVENUE ENTRY									
3	Defaulted Bank Code Auxiliary Self-Funded Enterprises - Exempt Not used with Balance Sheet Accounts Asset Operating Cash	1001	320/GXX	XXX	XXX	01	1100	\$500	
4	Defaulted Bank Code Auxiliary Self-Funded Enterprises - Exempt TABOR Exempt Enterprises Non E&G Revenues HE Internal Svc Center Activity	N/A	320/GXX	NAP	19XX	31	5060		\$500

\* Can be Non E&G: Should be appropriated program code for purchasing department.